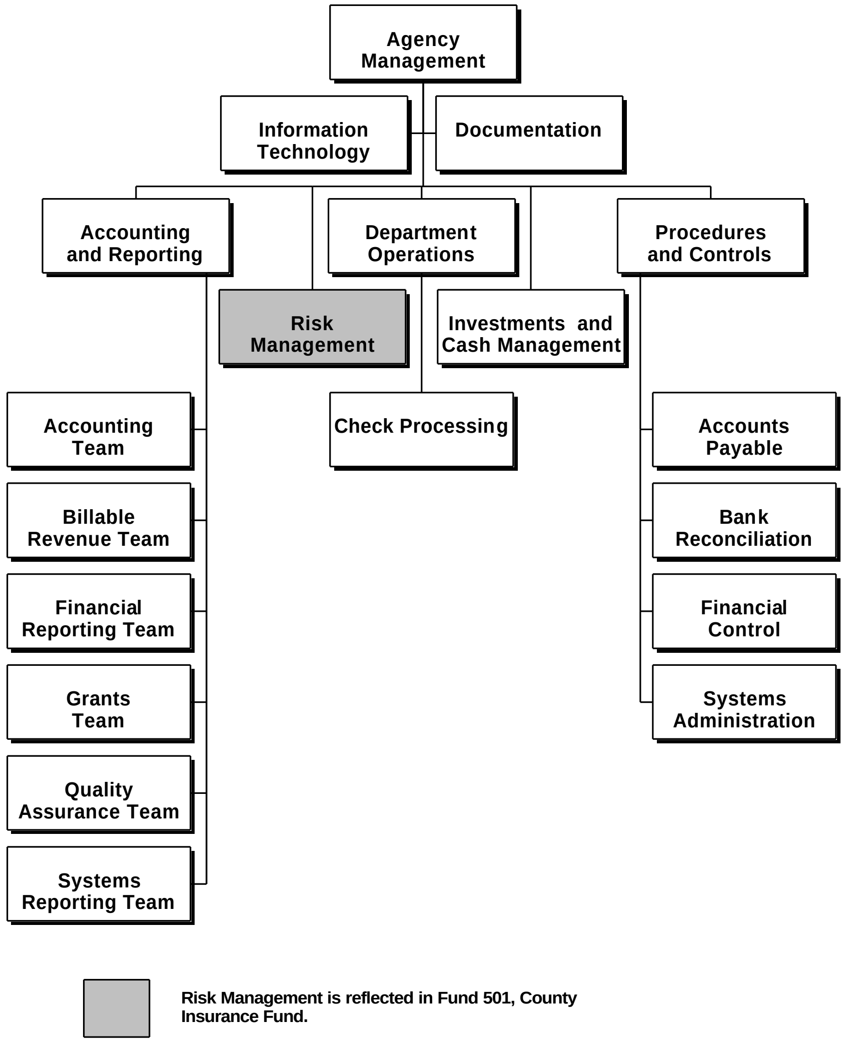
DEPARTMENT OF FINANCE



Risk Management is reflected in Fund 501, County Insurance Fund.

DEPARTMENT OF FINANCE

Agency Position Summary

Fund 001:	70	Regular Positions	/	70.0	Regular Staff Years
Fund 501:	*13*	*Regular Positions*	/	*13.0*	*Regular Staff Years*
	83	Total Positions	/	83.0	Total Staff Years

Position Detail Information

AGENCY MANAGEMENT
1 Director
1 Deputy Director
1 Secretary III
1 Secretary II
4 Positions
4.0 Staff Years

Information Technology
1 Network Analyst III
2 Network Analysts I
3 Positions
3.0 Staff Years

Documentation
1 Accountant III
1 Position
1.0 Staff Year

DEPARTMENT OPERATIONS
1 Management Analyst III
1 Administrative Aide
2 Account Clerks II
4 Positions
4.0 Staff Years

Check Processing
1 Accounting Technician
1 Position
1.0 Staff Year

INVESTMENTS AND CASH MANAGEMENT
1 Investment Manager
3 Investment Analysts
1 Account Clerk II
5 Positions
5.0 Staff Years

ACCOUNTING AND REPORTING
1 Chief Finance Division
1 Position
1.0 Staff Year

Accounting Team
1 Accountant III
4 Accountants II
1 Accounting Technician
6 Positions
6.0 Staff Years

Billable Revenue Team
1 Accountant III
1 Accountant II
1 Accountant I
3 Positions
3.0 Staff Years

Financial Reporting Team
1 Accountant III
2 Accountants II
3 Positions
3.0 Staff Years

Quality Assurance Team
1 Accountant III
2 Accountants II
1 Account Clerk II
4 Positions
4.0 Staff Years

Systems Reporting Team
1 Accountant III
2 Accountants II
3 Positions
3.0 Staff Years

Grants Team
1 Accountant III
1 Accountant II
1 Account Clerk II
3 Positions
3.0 Staff Years

PROCEDURES AND CONTROLS
1 Chief Finance Division
1 Secretary I
2 Positions
2.0 Staff Years

Accounts Payable
1 Accountant III
2 Accounting Technicians
2 Administrative Aides
8 Account Clerks II
13 Positions
13.0 Staff Years

Systems Administration/Financial Control
1 Accounting Technician
1 Account Clerk II
1 Administrative Aide
2 Business Analysts III
2 Business Analysts II
2 Business Analysts I
9 Positions
9.0 Staff Years

Bank Reconcilliation
1 Accounting Technician
1 Administrative Aide
3 Account Clerks II
5 Positions
5.0 Staff Years

RISK MANAGEMENT
1 Risk Manager
1 Administrative Aide
2 Positions
2.0 Staff Years

Insurance Management
1 Insurance Manager
1 Position
1.0 Staff Year

DEPARTMENT OF FINANCE

Claims Management

1	*Claims Manager*
1	*Claims and Rehabilitation Supervisor*
1	*Rehabilitation Specialist*
1	*Rehabilitation Tech.*
2	*Claims Specialists*
1	*Clerical Specialist*
7	*Positions*
7.0	*Staff Years*

Employee Safety

1	*Safety Manager*
1	*Safety Analyst*
2	*Positions*
2.0	*Staff Years*

Operational Analysis

1	*Risk Analyst*
1	*Position*
1.0	*Staff Year*

Positions shown in italics are funded
in Fund 501, County Insurance Fund.

DEPARTMENT OF FINANCE

AGENCY MISSION

To protect and maintain the fiscal integrity and financial solvency of the County government.

AGENCY SUMMARY

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	70/ 70	70/ 70	70/ 70	70/ 70	70/ 70
Expenditures:					
Personnel Services	$2,822,609	$3,124,368	$3,026,285	$3,226,092	$3,306,748
Operating Expenses	1,059,860	1,978,114	2,142,024	2,693,062	2,693,062
Capital Equipment	29,707	25,750	30,577	0	0
Subtotal	**$3,912,176**	**$5,128,232**	**$5,198,886**	**$5,919,154**	**$5,999,810**
Less:					
Recovered Costs	$0	($218,852)	($218,852)	($218,852)	($218,852)
Total Expenditures	**$3,912,176**	**$4,909,380**	**$4,980,034**	**$5,700,302**	**$5,780,958**
Income:					
State Shared Retirement	$10,663	$11,130	$11,640	$11,922	$12,140
State Shared Finance	370,877	379,940	387,369	398,593	403,537
Total Income	**$381,540**	**$391,070**	**$399,009**	**$410,515**	**$415,677**
Net Cost to the County	**$3,530,636**	**$4,518,310**	**$4,581,025**	**$5,289,787**	**$5,365,281**

SUMMARY BY COST CENTER

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Agency Management	$1,345,192	$2,171,814	$2,310,825	$2,711,443	$2,727,506
Investments and Cash Management	244,531	268,970	266,873	276,167	281,537
Accounting and Reporting	1,045,914	1,308,939	1,265,752	1,477,505	1,506,565
Procedures and Controls	1,276,539	1,159,657	1,136,584	1,235,187	1,265,350
Total Expenditures	**$3,912,176**	**$4,909,380**	**$4,980,034**	**$5,700,302**	**$5,780,958**

Board of Supervisors' Adjustments

The following funding adjustments reflect all changes to the FY 2001 Advertised Budget Plan, as approved by the Board of Supervisors on April 24, 2000:

- The 2.5 percent cost-of-living/market rate adjustment approved by the Board of Supervisors, and previously held in reserve, has been spread to County agencies and funds. This action results in an increase of $80,656 to the Department of Finance.

The following funding adjustments reflect all approved changes to the FY 2000 Revised Budget Plan from January 1, 2000 through April 17, 2000. Included are all adjustments made as part of the FY 2000 Third Quarter Review:

- Net savings of $66,857 primarily in Personnel Services are associated with the Close Management Initiatives program. These savings are now available for reinvestment in other County Initiatives.

County Executive Proposed FY 2001 Advertised Budget Plan

Agency Overview

In FY 2001, the Department of Finance will continue collecting non-tax revenue; ensuring accurate processing of financial transactions; identifying and mitigating risk of loss of County financial resources; and ensuring timely reporting of financial data to the governing body, rating agencies, and constituents.

Beginning in FY 1999 and into FY 2000, the Agency Management Cost Center initiated the replacement of its current system of check-writing with laser printer capability. A partnership between the County and Fairfax County Public Schools (FCPS) was formed to replace the aged check writing system of impact printers and heat sealers with state-of-the-art technology designed to improve the efficiency of operations and utilize significantly less expensive check stock, while introducing security enhancements to reduce the potential for check fraud for the nearly 500,000 checks printed each year. As a result of the partnership, FCPS took over the process of printing their own payroll checks, while the Department of Finance phased-in the six remaining check systems. The first system implemented was the School Vendor checks, followed by County Vendor, Housing, the Department of Family Services, County Payroll, and Retirement Administration.

In FY 2000, the Information Technology function, including its related personnel and funding, was removed from the Procedures and Controls Division (PCD) and transferred to Agency Management. This move provided for a more efficient and effective method of maintaining and servicing the Department's PC/LAN environment. In addition, a documentation position was created, from the abolishment of a position in the PCD, in order to conceptualize, modify, and document financial procedures and practices.

The Accounting and Reporting Division (ARD) oversees the central financial accounting operations for the County. It serves the financial management needs of all County agencies, providing training and technical guidance on governmental accounting standards, and coordinating the annual audit which culminates in the publication of the County's Comprehensive Annual Financial Report (CAFR). ARD's main mission is to facilitate the annual audit and publication of the CAFR, and to maintain data integrity in an efficient and timely manner. This includes the audits of 19 separately published entity financial statements.

The organizational structure of the ARD is now designed along product and service lines, in contrast to the former structure that was along fund lines. The structure includes the Accounting Team, the Financial Reporting Team, the Quality Assurance Team, the Financial Systems Team, the Grants Compliance Team, and the Billable Revenue Team.

ARD's major endeavor in the coming fiscal year is to continue the implementation of the Governmental Accounting Standards Board's (GASB) Statement No. 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments, otherwise known as GASB-34, or the New Reporting Model. The new standards will change the entire reporting process for local governments. While the exact requirements are not yet determined, extensive time and effort will be needed to prepare for this mandate. New entity-wide financial statements, in addition to the current fund statements, and other additional reports such as the Management Discussion and Analysis (MDA), must be produced under the new standards. This is a considerable change from the current reporting structure. Infrastructure will have to be reported, and various changes in accounting will need to be implemented. Full implementation of the standard is expected by July 1, 2001, except for the requirements to capitalize and depreciate general governmental infrastructure assets for which an additional three-year, phase-in period is permitted.

The PCD comprises Systems Administration and Financial Control, Accounts Payable and Bank Reconciliation.

The Systems Administration and Financial Control Section provides in-depth business analysis and research on critical system operations and maintains financial system integrity. This section's responsibilities include the following activities:

- Providing assistance and guidance to agencies in the day-to-day use of three automated financial systems: Financial Accounting Management Information System (FAMIS 4.2), Accounts Payable Module of the County and Schools Procurement System (CASPS), and the Fixed Assets Accounting and Control System (FAACS)

- Streamlining financial operations within the agency or County-wide, especially as these processes relate to year-end closing activities

- Developing test plans, testing, training and implementing major financial system product upgrades to give agencies more information with less processing

The Accounts Payable (AP) Section provides financial consultation balanced with sound financial controls, while implementing leading-edge technology to facilitate the AP process. This is accomplished while continuing to make "just-in-time" payments, not paying prematurely, denying the County of interest income, or too late, limiting the County's ability to take advantage of vendor discounts. This section continues to focus on agency processing reviews, designed to assess the need for better guidance and provide insight into enhanced business processes and customer service. More technology-based solutions will be introduced to streamline existing business processes, including the use of Automated Clearing House (ACH) payments and access by vendors to invoice information from the internet. Agency site visits, as well as the AP User Forum continues to provide an excellent medium for ongoing dialogue and issue resolution with the AP community.

The Bank Reconciliation Section uses three methods to detect check fraud and theft, thereby enhancing protection of the County's assets. First, this section reconciles the County's 30 bank accounts within 45 days of the close of each month as recommended by the County's external auditors and in keeping with sound financial practices. Second, Positive Pay, an electronic banking process that ensures questionable checks will not be cashed by the bank (e.g., stale dated, checks with non-matching amounts, and checks with unidentifiable numbers), was implemented in late FY 1999. This reconciliation process is a critical internal control for County deposits and disbursements. Finally, Bank Reconciliation exceeds the State of Virginia Unclaimed Property mandated reporting requirements. In the past, a filing extension was granted. However, in FY 1999, the report was prepared and submitted ahead of schedule, exceeding all "due diligence" requirements and returning approximately 10 percent less unclaimed property to the State, thereby ensuring that more unclaimed property is returned to the rightful owner. It is anticipated that this trend will continue in FY 2000 with projections of 15 percent less unclaimed property being returned to the State.

During FY 2000, the PCD led efforts to stabilize all of the automated financial systems. Major upgrades were made during the last fiscal year affecting the entire suite of financial applications. The PCD also played a pivotal role in ensuring that the County's financial suite of systems was Y2K compliant.

The Investment and Cash Management (ICM) Division staff are highly knowledgeable in trading, banking, cash management, economics, and financial markets, and follow an investment policy that is very structured, conservative and designed to ensure the safety of the County's invested assets. A structured competitive bid process ensures diversity of investments. This minimizes risk to the County. Safety is the number one priority, with liquidity and yield second and third, respectively. The credit quality of the investments held in the portfolio is constantly monitored to protect the County's assets. The investment policy has received national recognition by the Government Financial Officers Association (GFOA). During Fiscal Year 1999, the County's written Investment Policy was also awarded certification from the Municipal Treasurer's Association of the United States and Canada.

For FY 2000, ICM staff will automate the treasury management function of the County's $1.5 billion investment portfolio through the acquisition and installation of a Treasury workstation. The software automated labor-intensive tasks of data collection, analysis/reporting and cash mobilization associated with day-to-day treasury operations, thereby freeing highly trained and skilled analysts for more productive uses of their time. The purchase of treasury workstation software also optimized investment and cash management operations, significantly enhanced internal control procedures, reduced bank fees, provided accurate accounting and financial reports previously not available in the County's accounting system, established disaster recovery back-up, and increased investment return through strategic control of cash.

ICM's major endeavor in the coming fiscal year will be to issue a request for proposal and select a vendor to manage all of the County's lockbox processing, cash management, and custodial/trust management services. The division will continue to work with County agencies to incorporate changing electronic commerce into the County's cash and investment management program. The division will also work in conjunction with the Procedures and Control division to process county payments via the Automated Clearinghouse System resulting in significant cost savings for the county as well as enhance cash management control.

The Department of Finance continues to receive local and national recognition. Each year since 1977, the County's CAFR has been awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association (GFOA) of the United States and Canada. In order to achieve this award, a government unit must publish an easily read and efficiently organized CAFR whose content conforms to program standards. In addition, in five of the past six fiscal years, the external auditors cited no material weaknesses in the County's internal controls.

The agency's Risk Management Division is funded by Internal Service Fund 501, County Insurance, and is described under that Fund category.

Funding Adjustments

The following funding adjustments from the FY 2000 Revised Budget Plan are necessary to support the FY 2001 program:

- An increase of $92,086 is due to the implementation of the new Pay for Performance program in FY 2001. The new system links annual pay increases to employee performance.

- An increase of $44,283 is due to the implementation of the Market Pay Study. As a result of the Study, incumbents in job classes that are found to be one grade below the market will be moved to the appropriate grade and receive a 2.0 percent market adjustment. Incumbents in classes found to be two or more grades below the market will be moved to the appropriate grade and receive a 4.0 percent market adjustment. In addition, funding is held in reserve to provide all employees with a 2.5 percent cost-of-living/market adjustment.

- A decrease of $47,990 in Personnel Services primarily due to the current grade of existing positions.

- An increase of $595,609 in Operating Expenses primarily due to an increase in Information Technology infrastructure charges based on the agency's historic usage, an increase of agency computer storage space, and the Computer Equipment Replacement Fund (CERF) surcharge to provide for the timely replacement of the County's Information Technology infrastructure.

The following funding adjustments reflect all approved changes to the FY 2000 Revised Budget Plan since the passage the FY 2000 Adopted Budget Plan. Included are all adjustments made as part of the FY 1999 Carryover Review and all other approved changes through December 31,1999.

- As a part of the FY 1999 Carryover Review, an increase of $13,345 in Personnel Services was added due to Information Technology position funding enhancement.

- As part of the FY 1999 Carryover Review, $119,339 in Operating Expenses and $4,827 in Capital Equipment was added due to encumbered carryover.

Cost Center: Agency Management

GOAL: To provide administrative services and guidance to Department of Finance employees in order to assist them in meeting their objectives; and to disburse payment, in the form of checks, for County agencies in order to meet their financial obligations.

COST CENTER SUMMARY

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years[1]					
Regular	9/ 9	13/ 13	13/ 13	13/ 13	13/ 13
Expenditures:					
Personnel Services	$464,498	$660,314	$630,588	$642,529	$658,592
Operating Expenses	850,987	1,704,602	1,868,512	2,287,766	2,287,766
Capital Equipment	29,707	25,750	30,577	0	0
Subtotal	**$1,345,192**	**$2,390,666**	**$2,529,677**	**$2,930,295**	**$2,946,358**
Less:					
Recovered Costs	$0	($218,852)	($218,852)	($218,852)	($218,852)
Total Expenditures	**$1,345,192**	**$2,171,814**	**$2,310,825**	**$2,711,443**	**$2,727,506**

[1] Beginning in FY 2000, 4/4.0 SYE positions are transferred from the Procedures and Controls Cost Center to Agency Management. These transferred positions will make up the information technology and documentation sections of the Agency Management Cost Center.

Objectives

- To process 95 percent of County check printing requests within 24 hours of receipt of request.

Performance Indicators

Indicator	Prior Year Actuals FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	Current Estimate FY 2000	Future Estimate FY 2001
Output:					
Checks requested and processed[1]	471,000	471,000	450,000 / 434,876	330,545	330,545
Service Quality:					
Percent of checks printed and routed correctly	98.0%	98.0%	98.0% / 99.7%	99.7%	99.7%
Efficiency:					
Cost per printed check processed[2]	$0.40	$0.45	$0.60 / $0.42	$0.30	$0.18
Outcome:					
Percent of printed checks processed within 24 hours	90.0%	90%	90.0% / 90.0%	95.0%	95.0%

[1] Beginning in FY 2000, the Fairfax County Public Schools will print and disburse their own payroll checks, resulting in a reduction in checks requested and processed.

[2] Full cost of one-time investment in laser check printing system included in FY 1999. The decrease in cost per printed check processed in FY 2000 (phase-in operation of new system) and FY 2001 (complete operation of new system) is a direct result of the efficiency gains from the implementation of this new laser check printing system.

Cost Center: Investments and Cash Management

GOAL: To manage all bank relationships and cash for County agencies in order to maximize available interest income and fund financial obligations.

COST CENTER SUMMARY

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	4/ 4	4/ 4	5/ 5	4/ 4	5/ 5
Expenditures:					
Personnel Services	$183,977	$205,989	$203,892	$214,707	$220,077
Operating Expenses	60,554	62,981	62,981	61,460	61,460
Capital Equipment	0	0	0	0	0
Total Expenditures	**$244,531**	**$268,970**	**$266,873**	**$276,167**	**$281,537**

Objectives

- To productively invest cash assets in order to maintain a high level of safety, essential liquidity, and a reasonable return on investment commensurate with the primary goals of safety, liquidity, and yield which translates to achieving for the portfolio a rate of return that is 39 basis points higher than the rolling average six-month Treasury Bill discounted rate.

- To ensure that the County funds all current and projected cash requirements with 99 percent of properly funded transactions completed on time.

- To provide oversight and support to all County banking functions ensuring cost efficient, timely, and accurate banking services with 97 percent of bank transactions completed on time.

Performance Indicators

	Prior Year Actuals			Current Estimate	Future Estimate
Indicator	**FY 1997 Actual**	**FY 1998 Actual**	**FY 1999 Estimate/Actual**	**FY 2000**	**FY 2001**
Output:					
Annual portfolio return achieved	5.43%	5.66%	5.26% / 5.26%	5.30%	5.31%
Total cash payment transactions conducted[1]	1,118	5,274	5,300 / 5,243	5,300	5,300
Banking service transactions processed[2]	155	144	150 / 194	200	200
Efficiency:					
Work years per 100 investment transactions	0.43	0.39	0.39 / 0.34	0.33	0.33
Work years per 1,000 cash payment transactions[3]	NA	0.13	0.13 / 0.13	0.12	0.12
Staff hours per 100 banking service transactions	0.32	0.35	0.34 / 0.26	0.34	0.34
Service Quality:					
Percent of investment transactions in compliance with policy guidelines of safety, liquidity, and yield	99.85%	99.86%	99.86% / 99.98%	99.88%	99.88%
Percent of time target balance is met[4]	95.00%	96.50%	95.50% / 92.54%	95.50%	95.50%
Percent of transactions completed accurately	95.00%	95.10%	95.50% / 97.40%	95.70%	95.70%
Outcome:					
Spread basis points between portfolio return and average rolling 6-month Treasury bill[5]	16	42	26 / 62	39	39
Percent of properly funded transactions completed on time[6]	95.00%	99.75%	95.50% / 99.85%	99.87%	99.89%
Percent of correct bank transactions completed on time	95.00%	95.00%	96.00% / 97.40%	97.50%	97.60%

[1] Starting with the FY 1998 actual, the type of cash payment transactions was expanded to included external wires processed, incoming wires received, and the number of (sweep) internal wires processed. In FY 1999, data was further revised and expanded to include all transactions input via the Encore+ PC bank system.

[2] During FY 1999, the number of banking transactions was expanded to include wire transfers and cash transactions.

[3] For FY 1998, the number of cash payment transactions was refined, thereby changing the efficiency ratio. The number of payrolls processed was deleted, as the number will not change each year. In addition, the number of manual transactions was corrected to reflect the actual number of internal fund transfers (sweeps) processed by staff. Under the previous Performance Measurement figures, the number of incoming wires was reported which is not a relevant factor or element to be monitored.

[4] For FY 1999, staff encountered several instances in which bank data was not available in a timely manner and/or incorrect thus resulting in several additional days in which the target balance was not met.

[5] Beginning in FY 2000, spread basis no longer measured against the 6-month Treasury bill, but against a blend of investment instruments.

[6] For FY 1998, staff assumed one incorrect transaction per month.

Cost Center: Accounting and Reporting

GOAL: To provide technical accounting oversight and guidance to County agencies to ensure that generally accepted accounting procedures, legal requirements, County policies and procedures are consistently applied in order to maintain the integrity of the County's accounting records and to fully meet all reporting requirements.

COST CENTER SUMMARY

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years					
Regular	24/ 24	24/ 24	23/ 23	24/ 24	23/ 23
Expenditures:					
Personnel Services	$990,153	$1,132,988	$1,089,801	$1,162,349	$1,191,409
Operating Expenses	$55,761	$175,951	$175,951	$315,156	$315,156
Capital Equipment	0	0	0	0	0
Total Expenditures	**$1,045,914**	**$1,308,939**	**$1,265,752**	**$1,477,505**	**$1,506,565**

Objectives

- To provide technical oversight of the County's accounting records by performing reconciliation of the financial records for at least 95 percent of the County agencies within 30 days after each month end to ensure that agencies adhere to County policies and procedures, State and Federal guidelines, Government Accounting Standards Board (GASB) standards, and generally accepted accounting procedures (GAAP) for recording financial transactions.

- To prepare annual financial reports and schedules which include the Comprehensive Annual Financial Report (CAFR), the Annual Report to the Auditor of Public Accounts (APA), the Statement of Treasurer's Accountability, Entity Financial Statements and statistical tables, in order to fairly present the County's financial position and operating results in conformity with GAAP, GASB, Financial Accounting Standards Board (FASB), GFOA, County, State, and Federal guidelines. To complete 100 percent of the above-mentioned reports on time and in compliance with established deadlines.

- To be awarded the GFOA Certificate of Achievement for Excellence in Financial Reporting for the County's CAFR.

- To provide technical oversight of the County's fixed asset accounting records by performing reconciliation of the financial reports of FAMIS and FAACS for at least 85 percent of the County agencies within 30 days after each month end to ensure that agencies adhere to County policies and procedures, State and Federal guidelines, GASB accounting standards, and GAAP for recording fixed assets.

Performance Indicators

	Prior Year Actuals			Current Estimate	Future Estimate
Indicator	**FY 1997 Actual**	**FY 1998 Actual**	**FY 1999 Estimate/Actual**	**FY 2000**	**FY 2001**
Output:					
Reconciliations completed monthly	104	104	104 / 104	104	104
Financial statements/reports prepared and published	206	206	206 / 206	206	206
Financial statements/reports reviewed and/or prepared[1]	95	285	285 / 285	285	285
Fixed asset records reconciled daily[2]	2,906	2,946	2,950 / 2,968	2,950	2,950
Efficiency:					
Cost per completed reconciliation and review	$1,325	$1,648	$1,735 / $1,887	$1,981	$2,080
Cost per fixed asset record reconciled	$15.19	$15.94	$17.00 / $16.83	$18.12	$19.39
Service Quality:					
Average days to complete monthly reconciliation and review	15	15	15 / 15	15	15
Management Letter issues in the Letter to the Board of Supervisors	0	0	0 / 0	0	0
Days to prepare financial reports	153	153	153 / 153	153	153
Average days to complete monthly fixed asset reconciliation and review[2]	30	30	30 / 30	30	30
Outcome:					
Percent of monthly reconciliations completed within 30 days end of month	NA	95%	95% / 95%	95%	95%
Percent of financial statements completed on time	100%	100%	100% / 100%	100%	100%
Receipt of GFOA Certificate of Achievement for Excellence for CAFR	YES	YES	YES / YES	YES	YES
Percent of monthly fixed asset reconciliation completed by 30 days after month end[3]	75%	80%	80% / 40%	85%	85%

[1] Beginning in FY 1998, measurement method changed.

[2] This indicator measures the number of fixed asset records reviewed and reconciled for all newly acquired or disposed fixed assets during the fiscal year. This indicator does not currently measure the number of fixed asset records processed as transfers in/out or expenditure records reviewed for potential capitalization because this data was not available for FY 1999 and prior years. It is anticipated that this additional information will be available for FY 2000 and future years, so this performance indicator should increase in future years.

[3] This indicator decreased significantly in FY 1999 due to position turnover and remaining staff assisting with implementation and data conversion issues related to the newly implemented FAACS system.

Cost Center: Procedures and Controls

GOAL: To provide guidance and oversight in fiscal management practices in order to maintain proper accountability and accurate reporting of County financial matters for County agencies and external customers.

COST CENTER SUMMARY

Category	FY 1999 Actual	FY 2000 Adopted Budget Plan	FY 2000 Revised Budget Plan	FY 2001 Advertised Budget Plan	FY 2001 Adopted Budget Plan
Authorized Positions/Staff Years[1]					
Regular	33/ 33	29/ 29	29/ 29	29/ 29	29/ 29
Expenditures:					
Personnel Services	$1,183,981	$1,125,077	$1,102,004	$1,206,507	$1,236,670
Operating Expenses	92,558	34,580	34,580	28,680	28,680
Capital Equipment	0	0	0	0	0
Total Expenditures	**$1,276,539**	**$1,159,657**	**$1,136,584**	**$1,235,187**	**$1,265,350**

[1] Beginning in FY 2000, 4/4.0 SYE positions are transferred from the Procedures and Controls Cost Center to Agency Management. These transferred positions will make up the information technology and documentation sections of the Agency Management Cost Center.

Objectives

- To increase consultation visits to Accounts Payable activity sites within other agencies by 20 percent in order to share expertise and suggest opportunities for enhancements.

- To increase the number of external agencies performing Accounts Payable processes, thereby increasing total decentralized transactions by 3 percent.

- To increase the percentage of bank statements reconciled within 45 days of the close of each month from 75 percent to 80 percent, toward a target of 100 percent, thereby strengthening internal controls.

- To increase by 29 percent the number of outreach sessions performed, focusing on the changing priorities of users of the financial system.

Performance Indicators

Indicator	Prior Year Actuals FY 1997 Actual	FY 1998 Actual	FY 1999 Estimate/Actual	Current Estimate FY 2000	Future Estimate FY 2001
Output:					
Sites visited[1]	NA	NA	21 / 25	25	30
Accounts payable transactions decentralized[2]	NA	NA	192,000 / 175,115	180,368	185,779
Bank statements reconciled[3]	384	408	384 / 384	384	384
Outreach sessions conducted	NA	NA	4 / 6	7	9
Efficiency:					
Staff hours per site visit	NA	NA	5 / 5	5	4
Staff hours per agency decentralization training	NA	NA	20 / 20	18	18
Cost per bank statement reconciliation	$355	$367	$322 / $322	$344	$353
Staff hours per outreach session	NA	NA	20 / 20	18	18
Service Quality:					
Percentage of activity sites fully satisfied with site visits	NA	NA	75% / 91%	92%	93%
Percentage of activity sites fully satisfied with training and decentralization	NA	NA	90% / 88%	89%	90%
Percentage of unresolved issues 90 days old	25%	25%	20% / 20%	15%	15%
Percentage of outreach sessions rated as fully satisfactory	NA	NA	75% / 88%	89%	90%
Outcome:					
Percent change in site visits	NA	NA	NA / NA	0%	20%
Percent change in decentralized transactions	NA	NA	NA / NA	3%	3%
Percent of bank statements reconciled within 45 days	65%	65%	75% / 75%	75%	80%
Percent change in the number of outreach sessions conducted	NA	NA	NA / NA	17%	29%

[1] A high staff vacancy rate and staff turnover in FY 1999 prohibited resources from participating in the projected number of actual site visits. However, meetings were conducted at the Government Center with agency staff to accomplish the review of internal controls and policy and procedures compliance.

[2] The FY 1999 estimate was based upon a monthly average number of documents multiplied for a 12-month period. It erroneously included documents that will remain centralized for control purposes. The FY 1999 actual is based upon system reports listing actual decentralized documents processed.

[3] The number of monthly bank statement reconciliations is dependent upon the number of bank accounts that the County has in a given fiscal year. This number fluctuates as various accounts are closed and new accounts are added.